providing information describing the determined
division.

71. (Once Amended) The method of claim 70 [58] further
comprising encoding at least some of the transform coefficients
[signal elements] using the determined division.

74. (Once Amended) The method of claim 72 [60] wherein the
at least one signal characteristic comprises a magnitude of at
least one transform coefficient [signal element].

75. (Once Amended) The method of claim 72 [61] wherein the
at least one signal characteristic comprises a difference between
transform coefficients [signal elements].

76. (Once Amended) The method of claim 75 [62] wherein the
difference comprises a difference in transform coefficient
[signal element] magnitudes.

77. (Once Amended) The method of claim 70 [63] wherein the
determining comprises beginning a new band when adjacent
transform coefficients [signal elements] significantly differ in
magnitude.

79. (Once Amended) The method of claim 70 [64] wherein the
determining comprises dividing the transform coefficients [signal

2

elements] such that at least one band has a number of <u>transform coefficients</u> [signal elements] that is a power of two.

65

80. (Once Amended) The method of claim 70 57 wherein the determining comprises dividing the <u>transform coefficients</u> [signal elements] such that at least two bands include a different number of signal elements.

66

81. (Once Amended) The method of claim 70 57 wherein the encoding information describing the dividing comprises encoding the number of <u>transform coefficients</u> [signal elements] included in at least one band.

67

85. (Once Amended) The method of claim 70 57 [84] wherein the transform coefficients comprise transform coefficients derived from a frame obtained by applying a window to samples of a signal.

71

96. (Once Amended) A method of decoding, comprising:

receiving an encoded signal, the signal being defined by <u>transform coefficients</u> [signal elements] that are discrete in at least one dimension, the encoded signal of the type encoded by:

determining a division of at least some of the <u>transform coefficients</u> [signal elements] into a plurality of bands, at least one of the bands having a plurality of adjacent <u>transform coefficients</u> [signal elements]; and

encoding information describing the determined division; and

decoding at least part of an encoded signal, the decoding comprising using the received encoded information describing the determined division.

73

~~99~~. (Once Amended) The method of claim ~~97~~ **72** wherein the at least one signal characteristic comprises a magnitude of at least one <u>transform coefficient</u> [**signal element**].

74

~~100~~. (Once Amended) The method of claim ~~97~~ **72** wherein the at least one signal characteristic comprises a difference between <u>transform coefficients</u> [**signal elements**].

75

~~101~~. (Once Amended) The method of claim ~~96~~ **71** wherein the division comprises a division of the <u>transform coefficients</u> [**signal elements**] such that at least two bands include a different number of <u>transform coefficients</u> [**signal elements**].

76

~~102~~. (Once Amended) The method of claim ~~96~~ **71** wherein the information comprises the number of <u>transform coefficients</u> [**signal elements**] included in at least one band.

77

~~106~~. (Once Amended) The method of claim ~~96~~ **71** [105] wherein the transform coefficients comprise transform coefficients derived from a frame obtained by applying a window to samples of a signal.

4